

CHAPTER - III

ECONOMIC MILIEU OF THE MAYURANATHAR TEMPLE

The village economy in the early period in this region was based entirely on the physical and human basis. The fivefold division of *tinai* in the Tamil country in the Sangam age designates the lifestyle of a specific sect of people and their professions. Since Mayiladuthurai belongs to the Marudam region, most of the people were engaged in cultivation. It lasts until the same. The perennial Cauvery rivers in those days fed water through many channels and the rivers irrigated the lands. The economic milieu of the people was associated to other regions, it was much healthier. Lasts to date. Furthermore, the people of this region were engaged in many professions; Brahmins were used mainly in temples.

In this region lived several sects of people namely, musicians, drums, drummers, potters, dancers, doctors, gardeners, weavers, *Tiruppadiyam* and *Tiruvembavai Paduvar*, etc., functioned in the temples. From the source material available, it is inferred that some people worked in the state as civil servants. However, agriculture was the leading profession of the settlement. An account of the organization of the earth and its associated wonder is deliberated point by point on the succeeding pages.

Agriculture and Land Tenures

Common Ownership of Lands

Agriculture was the foremost occupation of the people. It was the strength of the rural and state economy. The townsfolk lived a humble life. The town delimited many assemblies of people. The agrarians were the most prominent group in town. It is known from the epigraphs of Mayiladuthurai region that some of the village lands during the Chola era were specifically mentioned as *Manjikkam*, uncultivated land near

a village; *poromboke* land, *Urmanchikkam* also known as *Sabha Manjikkam* and *Urppodu* . These lands were the communal lands used by the administrative bodies of the village such as *Sabha* or *Ur*. To obtain revenue from these lands, the village administrative body borrowed them to individuals.

Village Assembly and Common Lands

The maximum number of villages in the Mayiladuthurai region had the administrative body known as *Sabha* or *Perunguri Sabha*. They had the position of *brahmadeyam*; land tenure was typically in the hands of the Brahmin community. However, the cultivated people also had the right of *kani* in certain hamlets as well. The village assembly had the precise to sell any common land in the village for a public cause.

Private Ownership of Lands

Private land proprietorship was recognized in medieval times. In the epigraphs of the Mayiladuthurai region it is inferred that several people made land transactions through the purchase or sale and gave generous donations of land to the temples and *Mathas* for the expenditures of the temples and *Mathas*. Land taxes were also exempt when they donated to the afore mentioned agencies.

Systems of Cultivation

The system of farming in Mayiladuthurai region was split into three classes: i. *Vellanvagai*, ii. Eleemosynary tenure and iii. Service tenure.

Vellanvagai

The *Vellanvagai* system was assumed by agrarians. The land had been preserved by them on a hereditary basis. These were peasant property. The cultivators had the *kani* right. The term *Vellanvagai* comprises two words of which the first clearly means "cultivator". From the second word *vagai*, the appropriate meanings for the current context are "class" or "fashion".¹ It is known as the *Vellanvagai* system.

However, the ultimate proprietorship was in the hands of the state. If the state wanted to change the possessions rights of the temple or the village assembly, in specific to the *Brahmana sabha*, it could divert it at any time. The cultivator had to pay taxes repeatedly to the local authorities or to the state through village assemblies on the Vellanvagai lands. Only in this system had arable land been taken into account.

Charity lands or Eleemosynary System

The second set was under eleemosynary tenure. The main types of eleemosynary tenure were three classes: the *brahmadeyam*, the *devadanam*, and the *salabhogam*. In this system, the lands were cultivated by local authorities or by the state. In addition, there were communal tenures under which the lands were owned by a group of people. For instance, the Brahmadeyam villages had the land community. Village Brahmins had Kani law in the Mayiladuthurai region; many villages had the status of brahmadeyam. The Brahmins of the village had the right of *kani* and paid taxes to the assembly. The lands were under the control of temples identified as *Devadana*. The temples were the only land authority in the hamlets. The lands that were endowed to the temple were also in this category. Several temples in this region had landed in various places. The temple authorities (*Mahesvaras, Bhattan and Udaiyar and Siva brahmanas*) and the local assemblies owned the lands collaterally. The lands that were allocated to the Vaishnava temple were mentioned to as *Tiruvidayattam*, while the lands to the Siva temple were referred to as *Tirunamattukkani*. The lands under Mutt's control were specifically mentioned as Madappuram.²

Service Tenure

In this system, land was given as remuneration to folks or groups of people as a token of gratitude for their service to the public. It is a praiseworthy award for public services. These three systems had been practiced in this region, which was rare and

well showed in these inscriptions from the region. These lands generally could not be sold by the individuals who owned these lands as tenure of services. He could enjoy the fruit of the harvest forever and could also carry on in his next generation. There are a number of service land donation tests in this region such as *Uvachakani* and *Maruttuvakkani*.

Land Purchase

The practice of buying land for religious contributions was broadly predominant in the Tamil country. In certain cases, the lands were believed first and then awarded to the temples. Furthermore, the epigraphs also show that the gift of the land after the purchase was made by donors of the haves and the have-nots to obtain God's elegance and religious merits in the medieval age. We also have records of Tamil rulers who endowed land to temples after buying it at the request of senior local state administrative authorities.

The sixth inscription of Kulottunga-Chola III issued in his 25th regnal year 1203 A. D found on the same *mandapa* in the Panchanadesvara temple registers a land purchase agreement by the *mahasabha* of the temple. The *mahasabha* remitting as *urkil-iraiyili*, the antarayam tax of half a *Veli* of land, which is said to have been purchased by the temple from one Kasyapan Narasingan Tirupperambalanambi of Villiyanallur in Tiruvindalur Nadu. From this it is clear that the temple might have been acted as record keeping centre of the nearby region. The Purchase of land and land purchase agreement of the *mahasabha* was engraved on the walls of the temples. The land owner Kasyapan Narasingan Tirupperambalanambi of Villiyanallur in Tiruvindalur Nadu who sold the land perhaps a rich landowning communal group of the medieval society.

The record also mention certain signatories of the land purchase as witnessed of the deed namely Pariyalur Kizhavan Uttamapriyan of Urkanakku Nalurudaiyan,

Kaasiban Narayan Thiruperumbalan, Kavuniyanbhattan of Sivadevabhattan, Narayanabhattan, Sivakalyananambi, Sarvedeva Chitrambalanambi, Kaasiyanputra Devabhattan, Naniyan Thiruvenkadubhattan, Kavuniyan Namban, Kodan Namban and Vikramachola Bhattan. The record makes mention the principal deity as *Adi Chandeswara Devar*. From this it is clear that the primal deity was popular in the name of *Adi Chandeswara Devar* during the medieval age.³

Conditions of Lease

The state had full authority to collect taxes on land. At any time they could change the proprietorship of the land if they found any non-compliance in the payment of taxes. They could take the essential steps through local agencies or directly.

Classification of lands

The lithic records of Mayiladuthurai region provide a rich picture of the classification of the lands. They were commonly classified as wet (*nanjey* or *nirnilam*), dry (*punjey*), and garden (*tottam* or *nandavanam*) lands.⁴ Subsequently the study area was irrigated mostly by fluvial channels, these are found under *nanjey* lands. The lands were linked with *vaykkal*.⁵ The wet lands are normally harvested twice a year. From the crops revealed in the epigraphs, we come to know that Mayiladuthurai region is mainly connected with the agriculture of rice, betel leaves, *kamugu* and coconut.

Principal Crops

The leading crop in the Mayiladuthurai region was rice. In addition, cotton,⁶ sandalwood paste,⁷ betel leaves,⁸ turmeric,⁹ arecanut,¹⁰ tamarinds,¹¹ etc. were also gathered.

Reclamation

Much wasteland had been reclaimed for agricultural purposes in Mayiladuthurai region. The empty land was used for crop growing. Both the state and local powers were interested in reclaiming their towns' wastelands for agriculture. Six thousand of

the wastelands were rehabilitated to agricultural land at the King's urging by the temple authorities in Mayiladuthurai. The land was used to maintain the temple gardens. Two gardeners were also allotted to grow flowers and other trees on the reclaimed land.¹²

Irrigation

Agriculture is usually based on the irrigation system. The Chola mandalam, predominantly the area under study, was well irrigated by the main river system known as the Cauvery. The Mayiladuthurai region in the Cauvery delta and linked with many channels to the lands, many references state that there was also well irrigation in this region. The working group was also a formation of the rulers.

Revenue System

The epigraphs from Mayiladuthurai region witnessed different types of taxes applied to the people. In common, revenue from land was 1/6 of the total product. For suitability, the succeeding classifications are generally adopted. i. Land taxes, ii. Property taxes, iii. Business taxes, iv. Professional taxes and v. Various taxes.

Land Tax

The most important income to the state in the medieval period was the land tax. The land tax generally mentioned on the epigraphs is *Kadamai*. The *Kadamai* is a necessary tax for the land owner. Taxes on land were collected on the basis of the produce of the land. The wetland tax was named as *nanjey kadamai*, while the dry land tax was called as *punjey kadamai* or *punpayir kadamai*.

Methods of Assessment

The cultivated land was frequently dignified and evaluated on the basis of the total amount of yield in one year.

Gift of Land

The gift of land was emphasized in the first place by the holy work *Dharmasastra*, whose commentators called the gift of the earth, the greatest gift

(*atidana*) capable of forgiving the giver of all sins. Donations of land to the temple were made by the ruler, queen or their officials, servants or by private individuals or mercantile guilds to obtain God's grace and religious merits in the medieval period. Driven by different religious deliberations, people offered land grants on a liberal scale, making temples some of the largest landowners of this period.

An unknown damaged and fragmentary inscription found on a stone slab built into the floor in front of the central shrine in the Mayuranathasvami temple which is in characters of about issued in the 11th century A.D. registers a gift of land to the temple. The land donation was an annual yield of 300 *kalam* of paddy and with exemption from taxes. The epigraph clearly attested the land endowments and exemption from taxes. From this it is surmise that during last quarter of the 11th Century C.E. glorifies the reign of Kulottunga I Chola. The accession of Kulottunga I Chola marks the commencement of a new era in the history of Chola empire including Temple architecture. It is attested by the statement that Kulottunga I Chola ensured for his subjects a century of peace, development various temples and conversion of ancient temple to structural temple. Therefore, the earliest inscription of the temple by its characters of about issued in the 11th Century C.E. reveals that the Mayuranathaswamy temple might have been changed into stone structure during the reign of Kulottunga I Chola.¹³

The first inscription of Kulottunga III Chola issued in his 19th regnal year 1195-96 C.E., found on the south wall of *Mahamandapa* in front of the Panchanadesvara shrine makes mention the historical introduction *Tribuvanachakravarti Maduraiyum Eezhamum kondu Pandiyan Mudithalaiyunk Kondarulina Sri Kulottunga Chola Devarku* who is identified with Kulottunga III Chola. The record refers to the gift of land at Kulottungasolanallur and made tax free to the temple. The land grant issued by one *Tirumandira-olai Rajanarayana-Muvendavelan*. From this it is clear that the land gifts at Kulottungasolanallur was

made by one revenue official, *Tirumandira-olai* of this region. Besides the revenue official through the land endowments rendered spiritual service and extended their patronization to Mayuranathar temple at Mayiladuthurai.¹⁴

The Second mutilated inscription of Kulottunga III Chola issued in his 300th day of the 19th regnal year 1198 C.E. found on the same wall in the Panchanadesvara temple registers gift of land. The land gift was made and their yield in paddy the food grains and makes mention *ulvari* tax to the primal god of the temple. The official order of the king was made by the Puravuvvari officer of the Chola administration. The revenue officer Puravuvvari officials entitle to fix the revenue for the land endowments and entrusted to collect the *ulvari* a land tax during the medieval age. Further the revenue officials of Kurralamudaiyan and Tiruchchirambalamudaiyar have undertaking to pay themselves the revenue taxes dues on the endowed land to this temple. From this it is infer that the revenue officials were promoted the local temples and diverted the state wealth for the development of spiritual services to the main deity of Mayuranathaswamy temple.

The same record also mentions land endowments and kinds of lands both tax paying lands and tax-free lands. The above mention tax paying lands and tax-free lands were granted to the temple in the 21st regnal year of Kulottunga I Chola were abolished the tolls and of those endowed land by one Kurralamudaiyan and Tiruchchirambalamudaiyar. The two revenue officials namely Kurralamudaiyan and Tiruchchirambalamudaiyar who were said to have rebuilt/ renovated and enlarged the temple of Tiruvaiyarudaiyar, Mayiladuthurai. Further the record also explains the enlargement of the temple with its courtyard, surrounding streets flower-garden called Virarakkadan-tirunandavanam and a mutt called Vikkirasolan-madam in Tamil.

Besides, the epigraph also makes mention the principal deity Mayuranathaswamy as Thiruvaiyarudaiyar one more name of the primal deity. From

this it is clear that the central shrine was enlarged with its courtyard, surrounding streets flower-garden called Virarakkadan-tirunandavanam and a matha called Vikkiramason-madam during the 21st regnal year corresponding to 1198 C.E. of Kulottunga III Chola of the twelfth century C.E.¹⁵

The Third inscription of Kulottunga III Chola issued in his 19th regnal year 1198 A.D. found on the same wall in the Panchanadesvara temple registers the land grants and its *ulvari*, the cultivation tax for the consecration of the principal deity Tiruvaiyarudaiyar at Kulottungacholanallur alias Kulottungacholan Kurralam (Mayuram) in Tiruvalundur Nadu. The expression *Thirupirathidai* is clearly mention that the temple might have been once again installed the principal image and the word *Thiruppani* refers to the renovation of the temple and the principal image Tiruvaiyarudaiyar. This installation of the Principal deity and renovation of the temple were took place the during the time of Kulottunga III Chola. Kulottunga III Chola was an ardent follower of Siva and showed important to temple renovation and consecration of idols in this temple. Therefore Mayuranathaswamy temple might have been renovated and the installation of the main deity during the time of Kulottunga III Chola conducted by the donor of a resident of Kurralam in Pattina Kurram a territorial division of Geyamanikka Valanadu the neighbouring administrative division. The revenue of gift of lands and its *ulvari* of the lands were given for the worship and spiritual services to the primal God Tiruvaiyarudaiyar.

The record also mentions the donor one Ishabhadevan Tiruchchirrambalam Udaiyar Karunai Vizhupparaiyar of a resident of Kurralam in Pattina Kurram the major territorial division of Geyamanikka Valanadu. From this it is clear the name Ishabhadevan Tiruchchirrambalam Udaiyar Karunai Vizhupparaiyar perhaps might have been a revenue official of the Cholas.

The record also mentions that the temple centered around Kulottungasolanallur alias Kulottungasolan Kurrallam (Mayuram) in Tiruvalundur Nadu the administrative division of Pattina Kurram of Geyamanikka Valanadu. From this it is clear that this epigraph clearly gives the administrative divisions and sub divisions in which the temple was located and its shows the Cholas revenue administration revenue territorial divisions in a systematic manner.

The epigraph also mentions several officials who were involved in the land grants, Devadana *iraiyili* , *Tirunamattukani* and tax exemption namely, *puravuvvari* Thinaikkalanayakam of Palayur Puravuvvari Sri Karnanayagam of Perunallurudaiyan, Puravuvvari Sri Karnanayagam of Pandhanainallurudaiyan, Puravuvvari Sri Karnanayagam of Kuzhalurudaiyan, Puravuvvari Sri Karnanattu Mugavetti of Perumangaludaiyan, Puravuvvari Sri Karnanayagam of Uzhandhaiudaiyan, Venattaraiyan, Sambetraraiyan, Katchiyarayan, Vannattudaiyan, Kanagarayan, Pazhanthirayan and Cholakon.

The record attested the hierarchy of revenue administration of the Cholas. The Cholas was credited with a systematic Government. The empire was divided into Mandala, Valanadu and Nadu. The lowest unit was the village. Though the villages enjoyed autonomy, the Central Government controlled the villages assemblies through the system of audit. An accurate survey of lands conducted in 1001 C.E. recorded the land rights in Government records. Senapathi Kuravan Ulagalandan was the revenue officer who carried out the revenue survey. Uttarangudaiyan Kon Vidiyangan alias Villavan Muvendavelan was one of the top officers of Rajaraja. Madurantaka Gandaradityan was an important official in the department of temple affairs. The Samantha chief Vallavarayan Vandiyadevan was the husband of his sister of Kundavai.¹⁶

The eighth inscription of Tribhuvanaviradeva who is identified with Kulottunga III Chola issued in his 33rd regnal year 1211 A.D. found on the east wall of the same mandapa in the Panchanadesvara temple refers to a gift of 3 and half land (veli) which belonged to the *Sabha* of Nallur Pudukkudi, to the temple of Tiruvaiyarudaiyar as tirunamattukkani and also urkil-iraiyili made it tax free gift. The epigraph mentions the main deity as Kulottunga Cholan Kutralatthudaiyar, Thiruvaiyarudaiyar and *Adi* Chandeswara Devar. Further the inscription mentions in addition to the land, the trees and the well was also entrusted to the Chandraditavar the special priest to conduct special ritual without fail. This sale deed was inscribed both in stone and copper plates.

The record also mentions certain signatories of the land purchase as witnessed of the deed namely Nallur Pudhukudi Mahavishnu, Urkanakku Pudhudaiyan, Narayana Nambi, Palasiriyar, Uttama Chola Brahma, Nigarili Chola Brahmarayan, Somathiya Aaludaiyan Kaadan, and Anadhakoothan. The record also mentions the names of the signatories at the end of the epigraph. The tax free land was witnessed by the signatories of the deed administrative officials of Kulottunga III Chola. From this it is clear that the income source and maintenance of temple wealth lands, the immovable properties were taken care by the administrative officials of the Chieftains. The land deeds and signatories like administrative officials of the Cholas show that the temple might have been existed as record office.¹⁷

The ninth damaged and mutilated inscription of Tribhuvanaviradeva who is identified with Kulottunga Chola III issued in his 39th regnal year 1215-16 A.D. found on the north wall of the *mandapa* in the Airavatesvara temple refers to an endowment of land by one Tirunattapperuman a resident of Anaichchul in Tiraimur Nadu. The record mentions the territorial divisions namely Uyyakkondar Valanadu for the requirements of worship, both daily and special, to god Tiruvenkadudaiyar consecrated by the donor in the western portion of the first *prakara* in the temple of Tiruvidaikkulam-udaiyar at the place.

This seems to have been added to two *veli* of land at Danavinodanallur presented to the main temple in the 25th year of the king by Arayan Edirilissalar alias Soliyavaraiyar of Palaivayal under the name Soliyavaraiyar- kudikkadu and supplemented by the latter with another gift of one *veli* of land in the next year. It is not clear why there was an interval of 14 years between the gift and its recording on stone. The record mentions Kulottunga Chola Deva performed took Madurai, Ilam (and Karuvur) and the crowned head of the Pandya, and performed the anointment (of heroes and victors).¹⁸

The tenth damaged and undated inscription of Tribhuvanaviradeva who is identified with Kulottunga Chola III found on the same wall of the Panchanadesvara temple refers a gift made by the maha-sabha of suttamali-chaturvedimangalam, an agaram of Peravur- nadu in Jayangondasola-valanadu, of some pieces of land as tirunamatukkani and also as urkkil-iraiyili to the temple of Tiruvaiyarudaiyar built by Pillai Karanai- Vilupparaiyar. This record also mentions the historical beginning of the same expressions of the king's exploits. The date portion devadasi, Tuesday, Mrigasira, is all that can be read. From this it is surmise that the construction of temple of Tiruvaiyarudaiyar built by Pillai Karanai- Vilupparaiyar.¹⁹

An inscription of Rajaraja III issued in his 14th regnal year 1229 A. D found one of the shrines on the northern side in the Mayuranathaswami temple registers an endowment of 500 kuli of land named Anjolan-vilagam for rice offering to the goddess Tiruppalli-arai Nachchiar during the early morning service in the temple, by Araiyan Tiruvegambam- udaiyan of Porosaikkudi in Uyyakkondar-valanadu, who had also consecrated the Goddess. The land was exempted from the taxes like and by the adaippu- mudalis (?) and the Mahasabha of the village (Nallor-Pudukkudi) in which the land was situated. After offerings the rice was to be distributed among the members of the temple establishment. During the service the name of the donor was to be announced in the words "Porosaikkudaiyan-Tambiran has come".²⁰

The second inscription of Rajaraja III issued in his 31st regnal year 1245-46 A. D found on the south wall of the first *prakara* in the Mayuranathasvami temple registers a gift of 2000 *kasu* deposited with the *Sthanattar* of the temple of Tirumayiladuturai-Udaiyar in Tiruvelundur Nadu to meet the expenses of daily worship, bath, apparel and offerings to the image of the goddess Bhuvanapati-Nachchiyar consecrated (by the donor) in the *tirunadai-maligai* (circuit) of the temple by Ambalankoyil-kondan Arrapodaikkudavinan of sambangudi.²¹

An undated inscription of Konerimeikondan found on the same wall of the Panchanadesvara temple registers the royal order conveyed through the *Timmandira-olai* Rajanarayana-Muvendavelan to the authorities of Tiruvaiyarudaiyar temple granting certain lands tax-free at Nallattukkudi which were to be merged with the *devadana* village Kulottungasolan-Kurralam in the *ulvari* accounts from the 30th year of the King.²²

The second inscription of Konerimeikondan in his 31st regnal year found on the same wall of the Panchanadesvara temple registers royal order issued to the authorities of the temple of Tiruvaiyar-udaiyar at Kulottungasolan-Kurralam in Tiruvalundar-nadu a division of Jayan-gondasola-valanadu naming the tax free grant mentioned in No. 374 above, viz. $4\frac{1}{4}$ *veli* and odd of garden land at Virarajendra-chaturvedimangalam yielding an annual rent of 60 *kulam* of paddy per *veli*, and $6\frac{1}{2}$ *kasu* in addition by way of income from the areca-nut palms for the requirements of daily worship etc., to the deity, as an equivalent of 200 *kalam* of paddy per year which had been presented by the king in his 29th year.²³

An undated unknown inscription found on the same wall in the Panchanadesvara temple registers the actual *ulvari* of the grant mentioned in No. 378 above as finally entered in the revenue register of (tax-free) lands, with the attestation of several *ulvari* and puravari officers.²⁴

Methods of Tax Collection

It is known from the medieval epigraphs that local assemblies were in charge of collecting taxes from the towns. The tax like, exemption, diversion, etc. it had been carried out in discussion with the state authority and controlled by the people's assembly. The Mayiladuthurai region was dotted with many *brahmadeyams* and these *brahmadeyams* had the assembly known as *Sabha* or *Perunguri Sabha*. *Sabha* members collected taxes on behalf of the state. Occasionally the state sent authorities to collect the tax. Such events were very noticeable in the Mayiladuthurai region when the person was unable to pay the debt. He was asked to pay by force with the help of the state's agambadi mudali. The local assembly in discussion with the state regulated taxes and exempted taxes on different junctures for public services, exclusively for lands provided to the temples and *Mathas* in Mayiladuthurai region. For that, the assembly itself sometimes paid the taxes or the donor himself decided to pay the equivalent fees at the period of the land donations.

Collection of Taxes

A few epigraphs of this region state the complications in collecting land revenue. The exemption and the reduction of taxes are the two means that permitted the temple to increase financial resources. Although peasants were exempt from paying taxes to state or local agencies, these taxes had to be paid at the temple. There are also cases where temple lands were first assessed but later made tax-free. The temple enjoyed an unexpected position among the landlords. He did not have to pay any statistical taxes for most of his properties: on the other hand, he collected from people the taxes that the state passed on to him. It would be an error to think that all temple lands are tax-free. The transfers suggest that the temple also had to occasionally sell its lands.

There is no suspicion that the remission was very liberally granted and most of the temple grounds were covered by it. In addition to the above, the tax exemption and

reduction made to the temple lands augmented the wealth of the temples. It seems that they were the two effective means used by the rulers to endorse the financial resources of the temples. Many of the records announce conscious attempts by rulers and their officials to waive or reduce taxes on temple lands. Through this process, much of the temple lands enjoyed tax concessions. However, all Devadana lands were not tax-exempt, although donated tax-free land was a common feature.

Therefore, the local authority sent the taxes paid up to then to the palace.²⁵ It is therefore clear that the temples had to pay the taxes before obtaining any concessions. Therefore, the remission and reduction of taxes were driven by good purposes. These steps were taken to meet the various necessities of the temples. The accumulated amount of all those taxes was used for those services. The temple in particular was exempt from paying all those taxes. Based on the records, it is quite difficult to assess the total number of taxes collected on a particular temple land. The records make mention the reduction or exemption of certain groups of taxes only for certain precise purposes. Therefore, only the taxes that were revealed in the records are known.

The enduring taxes to be collected after exempting certain taxes are unknown. Without knowing the total number of taxes collected and collected, it is not possible to determine whether that land was completely tax-free or not. Perhaps to avoid this confusion, certain epigraphs state that the land was totally tax-free. The merchants agreed to pay all taxes collected on those lands on behalf of the temple. Thus, the temple was free from paying taxes. Instead, this amount of tax saved could be used to defray the expenses of the temple. However, the tax-free lands of the temples were not always tax-free. From certain records, it is obvious that taxes were levied even on tax-free lands occasionally.

Subsequently, this land was taxed which resulted in a reduction in the supply of the specified fruits. Seeing this, said land was once again tax-free, thus re-establishing

the original banana supply. When the old Devadana lands became taxable, there was the practice of giving new lands tax-free to cover the expenses of the offerings. Despite tax concessions, when temples could not pay taxes, their lands were sold to fulfill with the requirements.²⁶ However, special instruction was given to collect taxes only on cultivated land.²⁷ Full yield crops were taken into consideration for the evaluation and those that suffered damage or failed completely were omitted and not considered at all.²⁸ relief also for the temples. Although the temple lands were taxed, the kings showed their benefits through exemptions and tax reductions. These served to boost the economic resources of the temples.

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The first inscription of Kulottunga III Chola issued in his 19th regnal year 1195-96 C.E., found on the south wall of *mahamandapa* in front of the Panchanadesvara shrine makes mention the historical introduction *Tribuvanachakravarti Maduraiyum Eezhamum konu Pandiyan Mudithalaiyunk Kondarulina Sri Kulottunga Chola Devarku* who is identified with Kulottunga III

Chola. The record refers to the gift of land at Kulottungasolanallur and made tax free to the temple. The land grant issued by one *Tirumandira-olai* Rajanarayana-Muvendavelan. From this it is clear that the land gifts at Kulottungasolanallur was made by one revenue official, *Tirumandira-olai* of this region. Besides the revenue official through the land endowments rendered spiritual service and extended their patronization to Mayuranathar temple at Mayiladuthurai.³⁰

The Second mutilated inscription of Kulottunga III Chola issued in his 300th day of the 19th regnal year 1198 C.E. found on the same wall in the Panchanadesvara temple registers gift of land. The land gift was made and their yield in paddy the food grains and makes mention *ulvari* tax to the primal god of the temple. The official order of the king was made by the Puravuvuri officer of the Chola administration. The revenue officer Puravuvuri officials entitle to fix the revenue for the land endowments and entrusted to collect the *ulvari* a land tax during the medieval age. Further the revenue officials of Kurralamudaiyan and Tiruchchirambalamudaiyar have undertaking to pay themselves the revenue taxes dues on the endowed land to this temple. From this it is infer that the revenue officials were promoted the local temples and diverted the state wealth for the development of spiritual services to the main deity of Mayuranathaswamy temple.

The same record also mentions land endowments and kinds of lands both tax paying lands and tax-free lands. The above mention tax paying lands and tax-free lands were granted to the temple in the 21st regnal year of Kulottunga I Chola were abolished the tolls and of those endowed land by one Kurralamudaiyan and Tiruchchirambalamudaiyar. The two revenue officials namely Kurralamudaiyan and Tiruchchirambalamudaiyar who were said to have rebuilt/ renovated and enlarged the temple of Tiruvaiyarudaiyar, Mayiladuthurai. Further the record also explains the enlargement of the temple with its courtyard, surrounding streets flower-garden called Virarakkadan-tirunandavanam and a mutt called Vikkirasolan-madam in Tamil. Besides, the epigraph also makes mention the principal deity Mayuranathaswamy as

Thiruvaiyarudaiyar one more name of the primal deity. From this it is clear that the central shrine was enlarged with its courtyard, surrounding streets flower-garden called Virarakkadan-tirunandavanam and a *Matha* called Vikkirasolan-madam during the 21st regnal year corresponding to 1198 C.E. of Kulottunga III Chola of the twelfth century C.E.³¹

The Third inscription of Kulottunga III Chola issued in his 19th regnal year 1198 A.D. found on the same wall in the Panchanadesvara temple registers the land grants and its *ulvari*, the cultivation tax for the consecration of the principal deity Tiruvaiyarudaiyar at Kulottungacholanallur alias Kulottungacholan Kurralam (Mayuram) in Tiruvalundur Nadu. The expression *Thirupirathidai* is clearly mention that the temple might have been once again installed the principal image and the word *Thiruppani* refers to the renovation of the temple and the principal image Tiruvaiyarudaiyar. This installation of the Principal deity and renovation of the temple were took place the during the time of Kulottunga III Chola. Kulottunga III Chola was an ardent follower of Siva and showed important to temple renovation and consecration of idols in this temple. Therefore Mayuranathaswamy temple might have been renovated and the installation of the main deity during the time of Kulottunga III Chola conducted by the donor of a resident of Kurralam in Pattina Kurram a territorial division of Geyamanikka Valanadu the neighbouring administrative division. The revenue of gift of lands and its *ulvari* of the lands were given for the worship and spiritual services to the primal God Tiruvaiyarudaiyar.

The record also mentions the donor one Ishabhadevan Tiruchchirrambalam Udaiyar Karunai Vizhupparaiyar of a resident of Kurralam in Pattina Kurram the major territorial division of Geyamanikka Valanadu. From this it is clear the name Ishabhadevan Tiruchchirrambalam Udaiyar Karunai Vizhupparaiyar perhaps might have been a revenue official of the Cholas.

The record also mentions that the temple centered around Kulottungasolanallur alias Kulottungasolan Kurralam (Mayuram) in Tiruvalundur Nadu the administrative division of Pattina Kurram of Geyamanikka Valanadu. From this it is clear that this epigraph clearly gives the administrative divisions and sub divisions in which the temple was located and its shows the Cholas revenue administration revenue territorial divisions in a systematic manner.

The epigraph also mentions several officials who were involved in the land grants, Devadana *iraiyili* , *Tirunamattukani* and tax exemption namely, *puravuvvari* Thinaikkalanayakam of Palayur Puravuvvari Sri Karnanayagam of Perunallurudaiyan, Puravuvvari Sri Karnanayagam of Pandhanainallurudaiyan, Puravuvvari Sri Karnanayagam of Kuzhalurudaiyan, Puravuvvari Sri Karnanattu Mugavetti of Perumangaludaiyan, Puravuvvari Sri Karnanayagam of Uzhandhaiudaiyan, Venattaraiyan, Sambetraraiyan, Katchiyarayan, Vannattudaiyan, Kanagarayan, Pazhanthirayan and Cholakon.

The record attested the hierarchy of revenue administration of the Cholas. The Cholas was credited with a systematic Government. The empire was divided into Mandala, Valanadu and Nadu. The lowest unit was the village. Though the villages enjoyed autonomy, the Central Government controlled the villages assemblies through the system of audit. An accurate survey of lands conducted in 1001 C.E. recorded the land rights in Government records. Senapathi Kuravan Ulagalandan was the revenue officer who carried out the revenue survey. Uttarangudaiyan Kon Vidividangan alias Villavan Muvendavelan was one of the top officers of Rajaraja. Madurantaka Gandaradityan was an important official in the department of temple affairs. The Samantha chief Vallavarayan Vandiyadevan was the husband of his sister of Kundavai.³²

The seventh damaged inscription of Kulottunga III Chola issued in his 31st regnal year 1209 A.D. found on the north wall of the *mandapa* in the Panchanadesvara temple registers an *ulvari*, tax free land gift which was situated in Virarajendra Chaturvedimangalam. This land grant was made to conduct the daily pujas of the main deity and sub-shrines of the temple. This land grant was enough to meet out the requirements of daily spiritual services and worship. The land gift was made with *ulvari* the Cultivation production tax. The record also mentions the names of the signatories at the end of the epigraph. The tax free land was witnessed by the signatories of the deed administrative officials of Kulottunga III Chola. From this it is clear that the income source and maintenance of temple wealth lands, the immovable properties were taken care by the administrative officials of the Chieftains. The land deeds and signatories like administrative officials of the Cholas show that the temple might have been existed as record office.³³

Property Tax

In addition to land, taxes were applied to properties such as houses,³⁴ land,³⁵ gardens,³⁶ animals,³⁷ trees,³⁸, etc. Property tax rates varied from place to place.

Commercial Taxes

An epigraph mentions different types of items on which taxes are levied: cereals, clothing, drugs, animals, incense, etc. These taxes constituted a considerable part of government revenue.

Professional Taxes

A substantial part of the Government's revenue was produced from taxes on different professions. There was barely any profession that was tax-free. The tax was often collected on instruments used by professionals. For illustration, tax for ruling district *nadatchi*, tax for village *uratchi*, tax for basket *vattinali* and *pitani*, tax for marriage *kannalakanam*, tax for laundress *vannarapparai*, tax for potter *kusakkanam*,

tax for broker and goldsmith *tattarappattam* , tax by betel *ilaikulam* leaves, tax by justice *manrupadu*, tax by fire accidents *tiyeri*, tax by ferries *udakkuli*, tax by water *nirkuli*, tax by toddy- cajones *ilamputchi*, tax by shepherds *idaippattam*, *attukkirai* , *urkalanju*, etc., were collected from people during the Cholas period.³⁹

Miscellanies Items

Apart from the major taxes, some other minor taxes which were mostly of the character of levies and tolls were also collected.

Expenditure

The maintenance of the government and the subjects was the most important duty of the king for which he had to collect taxes from the people. Taxes and other income in this region were used for the purpose of maintaining the temple construction, the maintenance of hospitals, *Mathas*, etc. The salaries for service had been given in cash or in kind, the deserving persons in kind or in cash. State revenue had been used for public spending. How to maintain irrigation canals, dig tanks and repair temples, etc.

Industry and Trade

We have no direct evidence related to the large scale of industries in this region. However, it is known from inscriptions that rural industries such as pottery, wood, jewelry, sculpture, construction (masonry), and the silk and cotton industry (*saliyar*) were known. From the inscriptions of this region it is inferred that various mercantile gilding from various places intervened with local merchants. Gangaikondacholapuram merchants and merchant groups such as *Tisai Ayirattu Ainnurruvar*, *Valanjiyar*, *Coliya Vaniyar*, *Vaniyar*, and *Chetti* were engaged in domestic trade. There are references to elevated roads or state roads in the inscriptions that hint that this region was well connected with the major cities of southern India.

Metal Industries

The metal and jewelry industries had reached a high level of perfection. Coins, images of gods and goddess, and utensils are often mentioned in the inscription. The bronzes and coins of the period that have survived to this day testify to the mastery reached by the blacksmiths of the time in the art of manipulating metal alloys and casting them into the most elaborate and elegant shapes. The art of jewelry had also developed to a great extent.

Merchant Guilds

Merchant Guilds of various kinds are mentioned in the Chola heading. Common occupation, the general interest of residents in the local area, and membership in some religious sect must have served as factors in the formation of the merchant guilds.

Nanadesis

Nanadesis Tisai Ayirattu Ainnurruvar formed the most famous of these guilds. This long name is susceptible of two interpretations; five hundred of the thousand addresses in all countries, or fifteen hundred of all countries and addresses. However, the guild is sometimes described by the terms Nanadesis and Ainnurruvar. The first interpretation seems to be the correct one⁴⁰.

Coins, Weights, and Measures

Exchange in the Chola period was both in cash and in kind. There are many references to the currencies of this region: *kasu*, *madai*, *anradu narkasu*, *ilakkasu*, *anradu narpalan kasu*, and *panam*. In addition to coins, the *kalanju*, a piece of gold, was also used as a medium of exchange. The coins were made of copper and gold. The term Rajaraja madai indicates the gold coin issued by Rajaraja I Chola.⁴¹

Land Measurement

It is the primary duty of every government to inspect all land and determine the extent of farmland and specify it to the people who paid taxes for that land. Surveying methods were modified with him. In this region, the measures were known as kuli, ma, kani, mukkal, alavu, and veli. The measurements were at different times.

An inscription of begins with historical introduction (prasasti) *Tribuvanachakravarti Maduraiyum Eezhamum kondu Pandiyan Mudithalaiyunk Kondarulina Sri Kulottunga Chola Devarku* who is identified with Kulottunga III Chola issued in his 25th regnal year 1201-02 A.D. found on the east wall of the same *mandapa* in the Panchanadesvara temple registers an endowment of lands in two pieces of land measuring 7 and half *ma*.

The fifth inscription of Kulottunga-Chola III gift of two pieces of land measuring 7 and half *ma* by one Brahmana and another Vellala landowners respectively of Sivapadasekhara-chaturvedimangalam to the temple of Tiruvaiyarudaiyar. The record also refers that the above mentions land enough to provide 60 *kalam* of paddy per year free of any taxes to the main deity of this temple. The record also refers to Chandraditavar, the special priests who agreed to conduct the spiritual services without fail.

This record also mentions that this measurements of paddy is said to have been originally measured by the temple Sonnavararivar, a special official who collected the food grains from the donors. This measurement of paddy already given as *devadana* now transferred to the main deity for spiritual services of this temple. Further the expression Brahmanas and Vellalas irrespective of their communal groups who were land owning communal groups of the region made endowments for the development of the temple. The special official Sonnavararivar who may be served as Chief of the treasury of the temple. Thus the temple possess a huge treasury and acted as economic

centre the nearby hamlets. The temple served as a centre of economic activity of medieval period in Tamil Country. The donors undertook to pay the *irai* from their own lands by themselves and also not to collect the *antarayam* may be land tenure which seems to have been due from such tax-free lands. The record registers a royal gift of village as Devadana-iraiyili (tax free land) for worshipping and special offerings during the Kulottunga III Chola.⁴²

Weights and Measures

In the past, man used his own limbs to measure length and weight. Various methods of weights and measures were also fashionable in this region. It is seen that the linear measurements of *Chan*,⁴³ *Viral* (a *Chan* having a length of 12 digits *viral*),⁴⁴ *Patti* or *Parrili*,⁴⁵ *Alakku*,⁴⁶ *Ulakku*,⁴⁷ *Uri*,⁴⁸ *Padakku*,⁴⁹ *Marakkal*,⁵⁰ *Kalam*,⁵¹ *Pidi*,⁵² *Nali*,⁵³ *Mukkal*,⁵⁵ *Kuruni*,⁵⁶ *Palam*,⁵⁷ *Tuni*⁵⁸ and *Podhi*⁵⁹ were in use. The measurement of weights was also used by the people.

Gift of Paddy

An inscription of begins with historical introduction (prasasti) *Tribuvanachakravarti Maduraiyum Eezhamum kondu Pandiyan Mudithalaiyunk Kondarulina Sri Kulottunga Chola Devarku* who is identified with Kulottunga III Chola issued in his 25th regnal year 1201-1202 C.E. found on the same wall of the Panchanadesvara temple. This fourth inscription of Kulottunga III Chola registers a gift of a hundred *kalam* of paddy from tax free land per year as *irai* for the *sabhaviniyogam* of the *mahasabha* of Rajendra Chaturvedimangalam. The gift of hundred *kalam* paddy for entrusted to Chandraditavar the special priest who conducted spiritual services and rituals to the Adi Chandeswaradevar deity of this temple. It shows that donors like Vellalas not only endowed for the spiritual services of main deity but also other sub-shrine including *Adi* Chandeswarar who is none other than Chandikeswarar and its sub-shrines.

The record also makes mention gift of a hundred *kalam* of paddy from tax free land as *irai* for annual subscription by one Mangalankilan Andukondan Amudalvan a *vellala* landlord of this region made annual due for the *sabhaviniyogam* of the *mahasabha* of Rajendra Chaturvedimangalam. From this it is clear that Mangalankilan Andukondan Amudalvan of nearby Rajendra Chaturvedimangalam a rich Vellala made rich endowment for the *mahasabha* who carried out the local self-Government activities of Rajendra-chaturvedimangalam in northern banks of the river Cauvery. More over this lithic record portrays the measurements of 100 *kalam* of paddy which is collected as annual tax due for the *mahasabha* of Rajendra Chaturvedimangalam. Therefore, the fertile land nearby the region yielded a huge income source to the Mayuranathaswamy temple. Further the fertile lands situated on the southern and northern banks of the river Cauvery were irrigated by the river. Thus the local revenue administrative system stood as one among the pillars of Chola imperialism. The epigraph also mentions the primal deity as Kulottunga Cholan Kutralatthudaiyar and the temple as Thiruvaiyatrudiayar Koil.⁶⁰

END NOTES

1. K.A.NilakantaSastri, *The Colas*, University of Madras, Madras, 1984, p.571.
2. *A.R.E*, 155 of 1925.
3. *A. R. E*. No. 380 of 1907
4. *Ibid*, Vol. XXIII, no. 374.
5. *S.I.I*, Vol. XIII, no.73; S.I.I, XXIII, no. 372.
6. *A.R.E*, 9 of 1914.
7. *S.I.I*, Vol.III, no.151 & 151 A.
8. *A.R.E*, 181 & 191 of 1925.
9. *Ibid*, 125 of 1925.
10. *S.I.I*, Vol. XXIII, no.375.
11. *A.R.E*, 640 of 1909.
12. *A.R.E*, 45 & 48 of 1925.
13. *A.R.E*. No. 373 of 1907
14. *A. R.E*.No.385 of 1907
15. *A. R.E*. No. 376 of 1907
16. *A. R.E*. No. 377 of 1907.
17. *A. R.E*. No. 382 of 1907
18. *A. R.E*. No. 386 of 1907
19. *A.R.E*. No. 384 of 1907
20. *A.R.E*. No. 372 of 1907
21. *A. R.E*. No. 371 of 1907
22. *A. R.E*. No. 377 of 1907
23. *A. R.E*. No. 375 of 1907

24. *A.R.E*, 96 of 1926.
25. *A.R.E*, 97 of 1926.
26. *A.R.E*, 432 of 1924.
27. *S.I.I*, Vol. XXIII, no. 495.
28. *A. R.E* No. 379 of 1907
29. *A.R.E*. No. 373 of 1907
30. *A. R.E*. No.385 of 1907
31. *A. R.E*. No. 376 of 1907
32. *A.R.E*, 70 & 71of 1925.
33. *A.R.E*, 495 of 1907.
34. *A.R.E*, 84 of 1925.
35. *Ibid*, *A.R.E*, 62 of 1925.
36. *S.I.I*, Vol. XIII, no. 375.
37. *S.I.I*, Vol. III, no.150 &151.
38. K.A. Nilakanta Sastri, *The Colas*, pp. 595-596.
39. K.A. Nilakanta Sastri, *The Colas*, 1984, pp. 614 & 618.
40. *A. R.E*. No. 377 of 1907.
41. *A.R.E*, 216 of 1917.
42. Y.Subbarayalu, *South India under the Cholas*, Oxford University press, New Delhi, 2012, p. 81.
43. *A.R.E*, 206 of 1925.
44. *Ibid*, 4 of 1925.
45. *S.I.I*, Vol. XXII, no.61.
46. *A.R.E*, 3 of 1925.
47. *Ibid*, 239 of 1925.

48. *Ibid*, 7 of 1925.
49. *A.R.E*, 432 of 1924.
50. *A.R.E*, 140 of 1926.
51. *A. R.E* No. 381 of 1907
52. *A. R.E* No. 383 of 1907
53. *S.I.I*, Vol. XXIII, no.486.
54. *A.R.E*, 8 of 1925.
55. *Ibid*, 95 of 1925.
56. *A.R.E*, 65 of 1906.
57. *S.I.I*, Vol. XXIII, no. 381.
58. *S.I.I*, Vol. XXII, no. 28.
59. *A. R.E*. No. 374
60. *A.R.E*, 95 of 1925.